

31^è Congrès de l'AMA

La révolution de la donnée, quelles
opportunités pour la profession

Toulouse, 28 et 29 octobre 2022
Hôtel Pullman Toulouse Centre



ARC MÉDITERRANÉEN DES AUDITEURS



Agenda

- **E-invoice in Italy**
 - The scenario
 - Impact and economic results after 3 years

- **Benefits for the Italian Tax Consultant**
 - Studio organization
 - Customer relationship

- **The future**
 - Artificial Intelligence is coming soon...



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E-invoicing in Italy

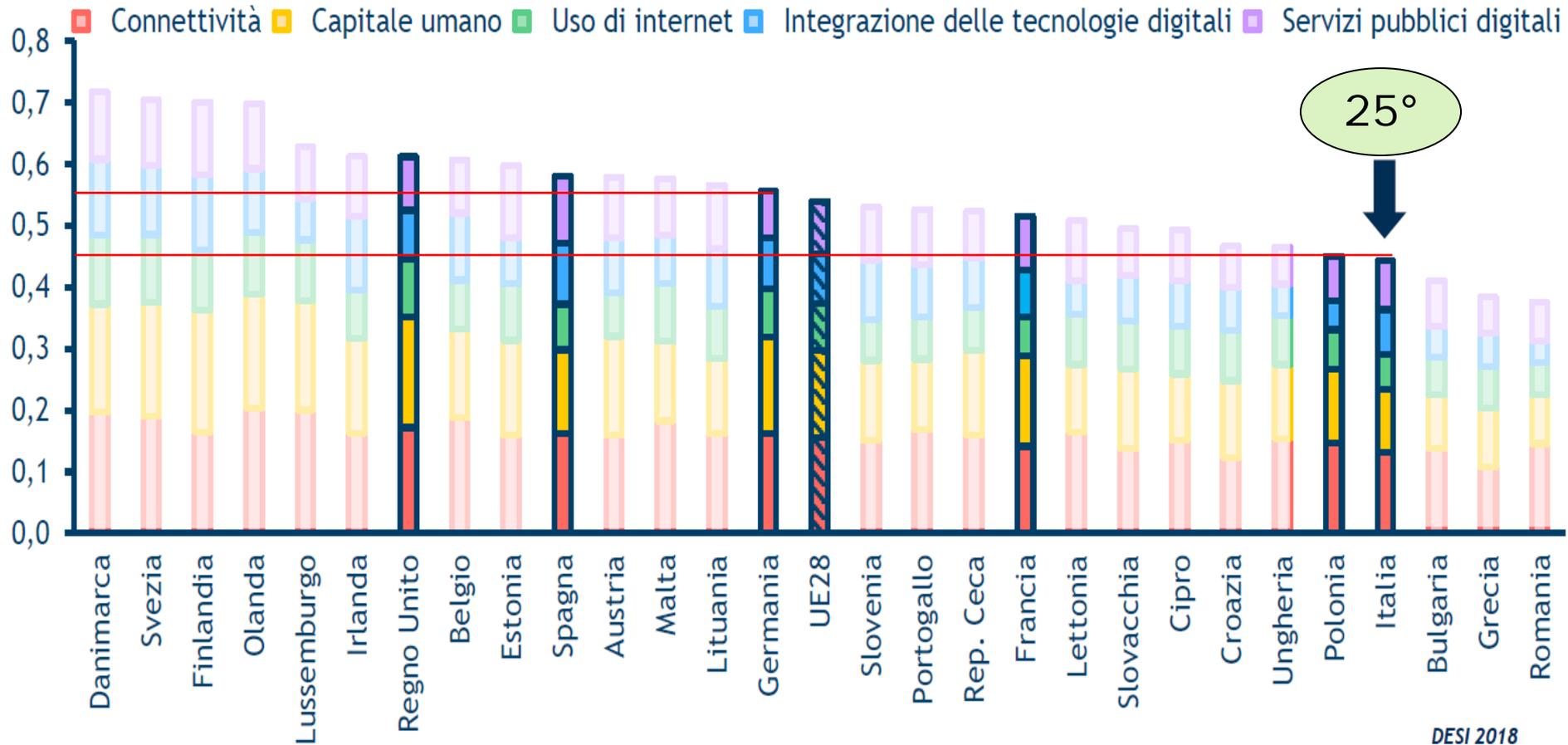
eInvoicing: European scenario

- European directive [Directive 2014/55/EU](#) regarding **public government**

- The aim (from the EU website)

- *EU introduced a European Standard for e-invoicing in response to the many e-invoice formats used across the EU because varied formats cause unnecessary complexity and high costs for businesses and public entities.*
- *While all contracting authorities will have to accept electronic invoices that comply with the European norm, nationally specific rules will remain valid.*
- *The Commission's initiative will result in a norm and not in a European e-invoicing infrastructure. The latter will be supplied by service providers on the market.*
- *The Commission's initiative will pursue the following benefits*
 - *faster retrieval of money from customers by reducing the time an invoice or payment is in the post*
 - *reduced printing and postage costs*
 - *quicker and cheaper processing as the information in electronic invoices can be fed directly into a company's payment and accounting systems*
 - *lower storage costs*
 - *reduced training and system development costs*

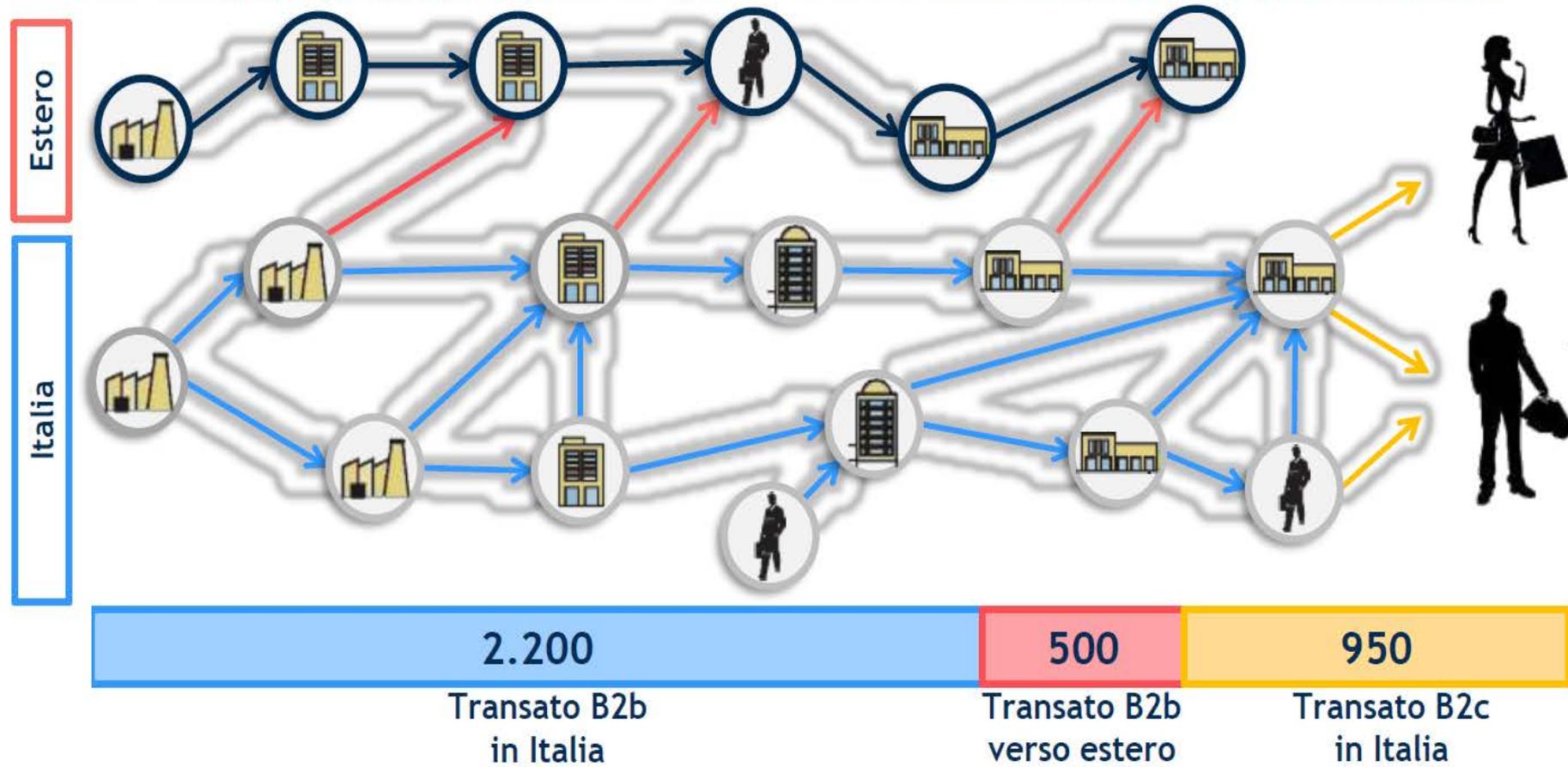
European DESI index (Digital Economy Society Index)



DESI 2018

The arena

OLTRE **5 MILIONI DI IMPRESE** IN ITALIA ... PER CIRCA **3.600 MILIARDI** DI FATTURATO



eInvoicing: European scenario

Situation	Countries	%
No obligation at all	16	57
Limited obligation for B2G	4	14
Total obligation for B2G	7	25
Total obligation	1	4



The economic impact

- **January 2019** e-invoicing duty was introduced.
- After 1 year from the introduction:
 - More than 2 Billion of e-invoices was exchanged
 - 55% B2B; 44% B2C; 1% B2G
 - More than 6 Million tax payers was affected
 - More than 4 Billion Euros as additional VAT collected
- **After 3 years** from the introduction:
 - In July 2022 the duty was extended to «forfait» tax payers (1,5 Million persons)
 - More than 8 Million of tax payers engaged by e-invoicing
 - Vat «recovered» in three years more than 9 Billion Euros



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Benefits for Tax Consultant

Benefits for Tax Consultant

■ Internal focus (studio vision)

- Internal processes are more:
 - efficient, cost less, quality improved, streamliness
- Digital archiving is no more an option, it is a must
- Information sharing is improved
- Personell cooperation is more easy

■ External focus (customer vision)

- Customer relationship is enlarged
- Room enough to offer value added services
- Customer perception is improved



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The future

Just a short look about the future...

■ Artificial Intelligence (AI, as for Oxford Dictionary)

- *.....the theory and development of computer systems able to perform tasks normally requiring human intelligence, such as visual perception, speech recognition, decision-making, and translation between languages...*

➤ The current trial:

- More 50 tax consultant are currently engaged in testing a set of algorithms (machine)
- The machine:
 - already learned the way in which the bookkeeping is managed in each single studio (chart of account, vat mgmt, ..)
 - is currently able to recognize with more 80% of success rate passive invoice
 - continue usage allows the machine to improve the learning and as consequence the success rate

Merci/Gracias/Grazie

